# ORDINANCE 2020-278

# AN ORDINANCE OF THE CITY OF LAKELAND, TENNESSEE AMENDING THE FISCAL YEAR 2019-2020 BUDGET, PASSED BY ORDINANCE 19-275

WHEREAS, the City of Lakeland adopted the fiscal year 2019-2020 budget by passage of Ordinance 19-275 on May 19, 2019; and

WHEREAS, the City of Lakeland Board of Commissioners adopted Ordinance 19-277 on September 11, 2019 amending the 2019-2020 property tax rate originally set in Ordinance 19-275; and

WHEREAS, the City of Lakeland Board of Commissioners has adopted several Resolutions affecting budgeted expenditures since the passage of Ordinance 19-275; and

WHEREAS, revenue and expenditure amounts in the General Fund, State Street Aid Fund, Debt Service Fund, Solid Waste Fund, and Sewer Fund are expected to differ from original projections; and

WHEREAS, revenue and expenditure amendments have been approved by the Lakeland School System Board of Education for the General Purpose School Fund, School Federal Projects Fund, School Nutrition Fund, School Discretionary Grants Fund, and the School Capital Projects Fund.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF LAKELAND, TENNESSEE THAT CHANGES BE MADE TO THE FISCAL YEAR 2019-2020 BUDGET AS FOLLOWS:

SECTION 1. Ordinance 19-275 is hereby amended according to the attached budget amendment (Exhibit A).

SECTION 2. The Board of Commissioners authorizes the Finance and Human Resources Director to make said changes in the accounting system.

SECTION 3. This ordinance shall take effect immediately upon final passage.

SECTION 4. All ordinances or parts of ordinances in conflict with any provision of this ordinance are hereby repealed.

First Reading: Public Hearing: Final Reading: December 12, 2019 January 09, 2020 January 09, 2020

Murrell

Mike Cunningham, Mayor

ATTEST:

Debra Murrell

City Recorder

2019-2020 BUDGET - CITY OF LAKELAND			ORIGINAL BUDGET ORD 19-275 2019-2020	as	ACTUAL of 11/20/19		PROPOSED MENDMENTS 01/09/20		TAL BUDGET
CITY FUNDS	-				0		01/01/20		
General Fund									
Revenue and Other Financing Sources									
Property Tax		\$	6,796,915	\$	319,552	\$	(2,309,504)	\$	4,487,411
Local Taxes (including sales tax)		Ψ	1,487,100	Ψ	293,070	Ψ	(2,007,004)	Ψ	1,487,100
Licenses and Permits			270,215		271,644		175,550		445,765
Grants			2,502,000		67,272		-		2,502,000
Intergovernmental			1,486,788		184,703				1,486,788
Charges for Services			265,000		190,165		152,000		417,000
Other Revenue			28,700		16,157		9,500		38,200
Other Financina Sources:			20,700		10,107		7,500		30,200
Loan Proceeds			35,000,000		_		8,500,000		43,500,000
Transfer from School System Fund			700,000				8,300,000		700,000
nation term ochool by stem forta	Total		48,536,718		1,342,563	_	6,527,546		55,064,264
Expenditures and Other Financing Uses	Total		40,000,710		1,542,565		0,527,540		33,004,204
General Government			(1,405,604)		(485 410)		(07 (00)		(1 502 207)
Public Works			(1,327,341)		(485,618) (417,517)		(97,622)		(1,503,226)
Parks and Recreation (including Senior Center & IH)			(605,394)		(228,718)		(2,000)		(1,329,341)
Capital			(3,740,000)		(25,164)		(279,000)		(605,394)
Other Financing Uses:			(3,740,000)		(23,164)		(278,000)		(4,018,000)
Transfer to Debt Service Fund			1/ 7/0 0731		(42/ 1/0)		2 202 5 40		12 527 5221
Transfer to School System Fund			(6,760,073)		(436,162)		3,223,540		(3,536,533)
Transfer to State Street Aid Fund			(35,532,219)		-		(5,008,107)		(40,540,326)
figurater to state siteer Ald Fund	T. L. 1		(466,913)	-	(1, 500, 170)	-	(32,058)		(498,971)
Complete (Definit)	Total		(49,837,544)		(1,593,179)		(2,194,247)		(52,031,791)
Surplus (Deficit)			(1,300,826)		(250,616)		4,333,299		3,032,474
Use of (Increase to) Assigned/Committed Fund Balan	ice		1,235,896		(27,410)		(1,415,854)		(179,958)
Increase - Restricted			11122				(3,200,000)		(3,200,000)
Use of Unassigned Fund Balance (Prior Year Funds)	_		64,930		278,026		282,555		347,485
Net Planned Sources of Funds for Future Years		\$		\$		\$		\$	-
State Street Aid									
Revenue		•	125.051	•	01 700		7.040		
		\$	435,051	\$	81,709	\$	7,949	\$	443,000
Transfer from General Fund			466,913				32,058		498,971
Expenditures	_		(901,964)		(173,159)		(340,000)		(1,241,964)
Surplus (Deficit)			-		(91,450)		(299,993)		(299,993)
Use of Fund Balance (Prior Year Funds)	-	_	-		91,450		299,993		299,993
Net Planned Sources of Funds for Future Years	-	\$	-1	\$		\$	-	\$	-
Debt Service									
Revenue		ď		•	10	•		•	
Transfer from General Fund		\$	6,760,073	\$	19	\$	12 000 5 101	\$	2 52/ 522
Expenditures					436,162		(3,223,540)		3,536,533
The state of the s	-		(2,875,610)	-	(490,127)		(660,923)		(3,536,533)
Surplus (Deficit) Use of Fund Balance (Prior Year Funds)			3,884,463		(53,946)		(3,884,463)		-
Net Planned Sources of Funds for Future Years	_	đ	2.004.4/0	_	53,946	_	(0.00.1.1/0)	_	
Net Flatined Sources of Funds for Future Years	-	<b>&gt;</b>	3,884,463	\$		\$	(3,884,463)	\$	
Sawar Fund									
Sewer Fund		•	1 005 705		1 1 10 000		12.22		
Revenue		\$	1,995,700	\$	1,142,871	\$	(2,000)	\$	1,993,700
Expenses Expenses			(0.50 5.50)		1.00				12.22
Personnel Expenses			(358,552)		(108,622)				(358,552)
Other			(1,050,350)		(258,743)		(1,170,000)		(2,220,350)
Complete (D. C. 11)	Total_		(1,408,902)		(367,365)		(1,170,000)		(2,578,902)
Surplus (Deficit)			586,798		775,506		(1,172,000)		(585,202)
Adjustments									
Debt Principal Payments			636,000		- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1-		(71,000)		565,000
Capital Expenditures			1,135,000		59,882		35,000		1,170,000
Depreciation Expense			(500,000)		-		-		(500,000)
Debt Proceeds									
Change in Net Position		\$	1,857,798	\$	835,388	\$	(1,273,000)	* \$	584,798
	-								

<sup>\* -</sup> Change in Net Position is only the sum of the net Deficit plus Capital Expenditures, as Debt Principal is not in Expenses above, and Depreciation is already in Expenses above.

2019-2020 BUDGET - CITY OF LAKELAND		ORIGINAL BUDGET ORD 19-275 2019-2020	as	ACTUAL of 11/20/19	А	PROPOSED MENDMENTS 01/09/20		OTAL BUDGET 2019-2020
Storm Water Revenue	•	105 000	•	4/ 410	4			105,000
Expenditures Expenditures	\$	185,000 (185,000)	\$	46,412 (92,426)	\$		\$	185,000
Surplus (Deficit)		[165,000]		(46,014)	-			(185,000)
Use of Fund Balance (Prior Year Funds)		_		46,014		_		
Net Planned Sources of Funds for Future Years	\$	-	\$	-	\$	-	\$	-
			(					
Solid Waste	200		1040					
Revenue	\$	1,231,560	\$	309,328	\$		\$	1,231,560
Expenditures Surplus (Deficit)	-	(1,796,428)		(425,527)		(10,000)		(1,806,428)
Use of Fund Balance (Prior Year Funds)		(564,868) 564,868		(116,199)		(10,000)		(574,868) 574,868
Net Planned Sources of Funds for Future Years	\$	-	\$	-	\$	10,000	\$	
LSS FUNDS			0					
General Purpose School Fund (School General Fund)					200			
Revenue Transfer from General Fund	\$	15,738,285 540,326	\$	2,891,998	\$	196,715	\$	15,935,000 540,326
Expenditures		(16,278,611)		(5,035,133)		(672,890)		(16,951,501)
Transfer to General Fund		(10,2/0,011)		(3,033,133)		(700,000)		(700,000)
Transfer to School Nutrition Fund		-	\ <u>-</u>		_	-		-
Surplus (Deficit)		-		(2,143,135)		(1,176,175)		(1,176,175)
Use of Fund Balance (Prior Year Funds)  Net Planned Sources of Funds for Future Years	\$	-	\$	2,143,135	\$	1,176,175	\$	1,176,175
School Federal Projects (Federal Grants)						-		
Revenue	\$	941,017	\$	218,119	\$	64,569	\$	1,005,586
Expenditures	Ψ	(941,017)	Ψ	(277,746)	Ψ	(64,569)	Ψ	(1,005,586)
Surplus (Deficit)		-		(59,627)		-		-
Use of Fund Balance (Prior Year Funds)				59,627		-		-
Net Planned Sources of Funds for Future Years	\$	-	\$		\$	-	\$	-
School Nutrition (Cafeteria)								
Revenue	\$	412,930	\$	110,869	\$	10,200	\$	423,130
Transfer from General Purpose School Fund		-	380	-		-		-
Expenditures		(412,930)		(116,027)		(94,200)		(507,130)
Surplus (Deficit) Use of Fund Balance (Prior Year Funds)				(5,158) 5,158		(84,000)		(84,000)
Net Planned Sources of Funds for Future Years	\$	<del></del>	\$	3,136	\$	84,000	\$	84,000
			-					
School Discretionary Grants (State Grants)  Revenue	•	00.000				00 710		100 700
Expenditures	\$	80,020 (80,020)	\$	(32,098)	\$	28,710 (28,710)	\$	108,730 (108,730)
Surplus (Deficit)	-	[00,020]	-	(32,098)	_	[20,710]	_	[100,730]
Use of Fund Balance (Prior Year Funds)		-		32,098		-		
Net Planned Sources of Funds for Future Years	\$	-	\$		\$		\$	
School LEAP (Lakeland Extended Activities Program - Before/After School Car	e)							
Revenue	\$	261,300	\$	43,590	\$	-	\$	261,300
Expenditures	2280	(261,300)	-	(69,788)		_		(261,300)
Surplus (Deficit)				(26,198)		-		-
Use of Fund Balance (Prior Year Funds)  Net Planned Sources of Funds for Future Years	\$		\$	26,198	\$		\$	
	Ψ_		<u> </u>		<u> </u>		<u> </u>	
School Capital Projects (Middle School Project)	21.0						000	
Revenue	\$	400,000	\$	1,488	\$	974,164	\$	1,374,164
Transfer from General Fund Expenditures		(400,000)		(357,655)		40,000,000 (41,895,113)		40,000,000 (42,295,113)
Surplus (Deficit)		[400,000]		(356,167)		(920,949)	-	(920,949)
Use of Fund Balance (Prior Year Funds)		_		356,167		920,949		920,949
Net Planned Sources of Funds for Future Years	\$	_	\$	-	\$	-	\$	-
Net Transfers (Should Net to \$0)	\$	(34,291,893)	\$	-	\$	34,291,893	\$	

2019-2020 BUDGET - CITY OF LAKELAND	BU ORD	IGINAL IDGET 19-275 9-2020		CTUAL 11/20/19	AM	ROPOSED SENDMENTS 01/09/20	77. 79. 70.	AL BUDGE
ETAIL OF PROPOSED AMENDMENTS BY INDIVIDUAL L	INE ITEM:							
eneral Fund								
Property Tax								
The budget for property taxes requires amendment of	as the original budget wo	as set at a pr	eliminary	property tax	rate o	f \$1,89, whereas	the fin	al prope
tax rate was set at \$1.24. The amended budget refle								
Real Property Taxes (Current)	\$	3.831.473	\$	105,211	\$	(2,279,281)	\$	1,552.
Personal Property Taxes (Curre		51,702	4	1,928	*	(33,507)	*	18,

	\$ 6,796,915	\$ 319,552	\$ (2,309,504)	\$ 4,487,411
Special Property Tax - School	1,981,196	139,147	2,866	1,984,062
Property Tax Penalty & Interes	10,000	2,654	615	10,615
Delinquent Property Tax	12,000	7,277	629	12,629
School Property Tax Reserves	360,218	25,293	363	360,581
Utility Tax (TPSC)	10,000	85	(2,168)	7,832
Property Tax - Schools	540,326	37,958	979	541,305
Personal Property Taxes (Curre	51,702	1,928	(33,507)	18,195

#### Licenses and Permits

Licenses and permits requires amendment due to the YTD development-related fees collected for The Lake District and Lakeland Commons, as well as the remaining expected collection of fees in FY 2020 from Lakeland Meadows and Oakwood Grove Phases 3 & 4.

1. (5 : 5 : 5			12.222	-	527 525
Insp/Engineer Review Fees	\$ 85,700	\$ 79,667	\$ 48,300	\$	134,000
Drainage Control Fee	55,000	39,178	29,200		84,200
Park Improvement Fees	14,200	69,569	64,400		78,600
Cell Tower Fee	-	2,000	2,000		2,000
Admin Fees For Developments	14,300	7,720	2,700		17,000
Tree Removal Fee	-	8,861	10,400		10,400
GIS Mapping Fees	7,250	18,128	15,250		22,500
Misc Permits	1,500	375	3,300		4,800
Detail lines not changed	 92,265	46,146	-		92,265
	\$ 270,215	\$ 271,644	\$ 175,550	\$	445,765

## **Charges for Services**

Charges for services requires amendment due to the YTD development-related fees collected for The Lake District and Lakeland Commons, as well as the remaining expected collection of fees in FY 2020 from Lakeland Meadows and Oakwood Grove Phases 3 & 4. Additionally, youth basketball fees have exceeded original budget YTD.

Payment In Lieu Roads Developer Fees For Parkland	\$	- \$	41,622 30,531	\$	83,000 64,000	\$	83,000 84,000
Youth Basketball Fees	33,		35,878		5,000		38,000
Detail lines not changed	212,		82,134	_	-	_	212,000
	\$ 265,	300 \$	190,165	\$	152,000	\$	417,000

# Other Revenue

Amendments to other revenue are related to 1) court fines not originally budgeted, 2) interest earned on CDs greater than expectations, and 3) grant/loan receipt included on original detailed budget but not carried forward to the summarized ordinance.

City Court Fines & Fees	\$ _	\$ 1,100	\$ 1,500	\$ 1,500
Interest From CDs	12,000	6,120	7,000	19,000
TLDA Loan - Beverle Rivera	-	-	1,000	1,000
Detail lines not changed	16,700	8,937	-	 16,700
	\$ 28,700	\$ 16,157	\$ 9,500	\$ 38,200

## **General Government Expenditures**

Trustee collection fee increase due to Shelby County property tax rate change work approved by BoC in November. St. Jude Dream Home contribution approved by BoC in November. Accounting and auditing services increase due to interim finance director work. Court salaries and related FICA expense were understated in original budget.

GOV - Bonus Pay	\$	(13,217)	\$	_	\$ (18,300)	\$	(31,517)
GOV - FICA (Employer's Share)		(11,841)	200	(4,227)	 (1,400)		(13,241)
GOV - Retirement		(5,610)		(2,153)	(325)		(5,935)
GOV - Trustee Collection Fees		(22,000)		(3,036)	(18,700)		(40,700)
GOV - Accounting & Auditing Se		(32,000)		(13,978)	(3,000)		(35,000)
GOV - Contracted Service (Flock cameras)		(65,000)		(41,117)	(40,000)		(105,000)
St Jude Dream Home		-		-	(11,050)		(11,050)
CRT - Salary		-		(1,500)	(4,500)		(4,500)
CRT - FICA (Employer's Share)		(276)		(192)	(347)		(623)
Detail lines not changed	<u> </u>	(1,255,660)	-	(419,415)	_	2	(1,255,660)
	\$	(1,405,604)	\$	(485,618)	\$ (97,622)	\$	(1,503,226)

2020 BUDGET - CITY OF LAKELAND	c	ORIGINAL BUDGET ORD 19-275 2019-2020		CTUAL 11/20/19	AM	ROPOSED ENDMENTS 01/09/20		TAL BUDGET
Public Works Expenditures		2017 2020	43 01	11/20/17		71707720		2017-2020
EDGE grant previously approved by BoC requires budget ame	endment. Fu	orther, in the ori	ginal bud	get ordinanc	ce capit	al outlay relat	ed to t	the gateway
signs line item was misclassified as public works expenditure ro	other than co	apital outlay. Re	emaining	\$1 is rounding	g.			
ECD - EDGE Grant	\$	-	\$	-	\$	(30,000)	\$	(30,000
Gateway signs grant misclassified in original ordinance  Detail lines not changed		(28,000)		(417 517)		28,000		(1,000,04
belail lifes not changed	\$	(1,299,341) (1,327,341)	\$	(417,517) (417,517)	\$	(2,000)	\$	(1,299,34
Capital Expenditures								
In the original budget, \$50k of grant revenues were budgeted	without rela	ated budgeted	capital c	outlay Additi	ionally	the BoC appro	ved e	ynenditure c
\$200k for the dog park project from fund balance. Further, in misclassified as public works expenditure rather than capital of	the original b	oudget ordinar	nce capito	al outlay rela	ted to t	he gateway si	gns line	e item was
PRK - Dog Park Project	\$	-	\$	-	\$	(250,000)	\$	(250,00
Gateway signs grant misclassified in original ordinance		- (0.7.0.000)		105.1.40		(28,000)		(28,00)
Detail lines not changed	\$	(3,740,000)	\$	(25,164)	\$	(278,000)	\$	(4,018,00
	<u> </u>	(0,7 10,000)		120,104	4	(2/0,000)	Ψ	14,010,00
Transfer to State Street Aid								
Transfers to the SSA fund are reduced due to budgeted amen	dment of Sta	ate Shared Rev	enues in	the SSA fund.				
Transfer to State Street Aid Fund  Related Amendments  Whereas in the original budget for City funds, proceeds, princip the related transfers were not in the original budget presented	d for LSS to th	e BoC. Further	, some of	the budgete	ed items	on the detail	line-ite	m budget
Related Amendments  Whereas in the original budget for City funds, proceeds, princip	d for LSS to the rized original	erest were budg ne BoC. Further I ordinance tab	geted for r, some of ole. The L	the budgete SS maintenar	ed items	of the LSS high	n scho-	ol project, em budget ot match in
Related Amendments  Whereas in the original budget for City funds, proceeds, princip the related transfers were not in the original budget presented were not summarized/included in the amounts on the summa the original budget between the City and LSS funds. Finally, in	d for LSS to the rized original	erest were budg ne BoC. Further I ordinance tab	geted for r, some of ole. The L	the budgete SS maintenar	ed items	of the LSS high	n scho-	ol project, em budget ot match in
Related Amendments  Whereas in the original budget for City funds, proceeds, princip the related transfers were not in the original budget presented were not summarized/included in the amounts on the summa the original budget between the City and LSS funds. Finally, in interest and fee information.  General Fund:  Loan Proceeds	d for LSS to the rized original	erest were budg the BoC. Further I ordinance tab the debt 35,000,000	geted for r, some of ole. The L	the budgete SS maintenar	ed items	of the LSS high	n scho-	ol project, em budget ot match in up-to-date
Related Amendments  Whereas in the original budget for City funds, proceeds, princip the related transfers were not in the original budget presented were not summarized/included in the amounts on the summar the original budget between the City and LSS funds. Finally, in interest and fee information.  General Fund:  Loan Proceeds  Transfer to Debt Service Fund	d for LSS to th rized original sterest and fo	erest were budg te BoC. Further I ordinance tab ees in the debt	geted for r, some of ole. The Li service fu	the budgete SS maintenar	ed items nce of e amenda	of the LSS high on the detail effort payment nent related to	n scho line-ite did no more	ol project, em budget of match in up-to-date 43,500,00
Related Amendments  Whereas in the original budget for City funds, proceeds, principle the related transfers were not in the original budget presented were not summarized/included in the amounts on the summar the original budget between the City and LSS funds. Finally, in interest and fee information.  General Fund:  Loan Proceeds  Transfer to Debt Service Fund  Transfer to School System Fund	d for LSS to th rized original sterest and fo	erest were budge BoC. Further I ordinance takees in the debt 35,000,000 (6,760,073)	geted for r, some of ole. The Li service fu	the budgete SS maintenar and request c	ed items nce of e amenda	g of the LSS high s on the detail iffort payment nent related to 8,500,000 3,223,540	n scho line-ite did no more	ol project, em budget of match in up-to-date 43,500,00 (3,536,53
Related Amendments  Whereas in the original budget for City funds, proceeds, principle the related transfers were not in the original budget presented were not summarized/included in the amounts on the summar the original budget between the City and LSS funds. Finally, in interest and fee information.  General Fund:  Loan Proceeds  Transfer to Debt Service Fund  Transfer to School System Fund  Maintenance of Effort	d for LSS to th rized original sterest and fo	erest were budge BoC. Further I ordinance takees in the debt 35,000,000 (6,760,073)	geted for r, some of ole. The Li service fu	the budgete SS maintenar and request c	ed items nce of e amenda	g of the LSS high s on the detail effort payment nent related to 8,500,000 3,223,540 (8,107)	n scho line-ite did no more	ol project, em budget of match in up-to-date 43,500,00 (3,536,53
Related Amendments  Whereas in the original budget for City funds, proceeds, principle the related transfers were not in the original budget presented were not summarized/included in the amounts on the summar the original budget between the City and LSS funds. Finally, in interest and fee information.  General Fund:  Loan Proceeds  Transfer to Debt Service Fund  Transfer to School System Fund	d for LSS to th rized original sterest and fo	erest were budge BoC. Further I ordinance takees in the debt 35,000,000 (6,760,073)	geted for r, some of ole. The Li service fu	the budgete SS maintenar and request c	ed items nce of e amenda	g of the LSS high s on the detail iffort payment nent related to 8,500,000 3,223,540	n scho line-ite did no more	ol project, em budget of match in up-to-date 43,500,00 (3,536,53 (540,32 (40,000,00
Related Amendments  Whereas in the original budget for City funds, proceeds, princip the related transfers were not in the original budget presented were not summarized/included in the amounts on the summa the original budget between the City and LSS funds. Finally, in interest and fee information.  General Fund:  Loan Proceeds  Transfer to Debt Service Fund  Transfer to School System Fund  Maintenance of Effort  Debt Proceeds  Subtotal  Debt Service Fund:	d for LSS to th rized original sterest and fo	erest were budg te BoC. Further I ordinance tak ees in the debt 35,000,000 (6,760,073) (532,219) (35,000,000)	geted for r, some of ole. The Li service fu	the budgete SS maintenar and request c	ed items nce of e amenda	g of the LSS high s on the detail iffort payment nent related to 8,500,000 3,223,540 (8,107) (5,000,000)	n scho line-ite did no more	ol project, em budget of match in up-to-date 43,500,00 (3,536,53 (540,32 (40,000,00
Whereas in the original budget for City funds, proceeds, princip the related transfers were not in the original budget presented were not summarized/included in the amounts on the summa the original budget between the City and LSS funds. Finally, in interest and fee information.  General Fund: Loan Proceeds Transfer to Debt Service Fund Transfer to School System Fund Maintenance of Effort Debt Proceeds Subtotal  Debt Service Fund: Transfer from General Fund	d for LSS to th rized original sterest and fo	erest were budg te BoC. Further I ordinance tak ees in the debt 35,000,000 (6,760,073) (532,219) (35,000,000)	geted for r, some of ole. The Li service fu	the budgete SS maintenar and request c	ed items nce of e amenda	g of the LSS high s on the detail iffort payment nent related to 8,500,000 3,223,540 (8,107) (5,000,000)	n scho line-ite did no more	ol project, em budget of match in up-to-date 43,500,00 (3,536,53 (540,32 (40,000,00 (40,540,32
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2019-2020 BUDGET - CITY OF LAKELAND	OR OR	ORIGINAL BUDGET ORD 19-275 2019-2020		ACTUAL as of 11/20/19		PROPOSED AMENDMENTS 01/09/20		TOTAL BUDGET 2019-2020	
State Street Aid Fund									
Revenues			2122						
Amendment proposed to properly reflect the revenue so	urces and current	trend of incon	ne.						
TN Gas/Fuel Tax	\$	300,185	\$	41,623	\$	(60,185)	\$	240,000	
State Gasoline Inspection Fee		47,856		6,769	-1	(10,856)		37,000	
State Emergency Street Fund		87,010		12,543		(15,010)		72,000	
TN Gas Improve Tax	\$	435,051	\$	20,774 81,709	\$	94,000 7,949	\$	94,000	
	<u> </u>	455,051	Ψ	01,707	<u> </u>	7,747	Φ	443,000	
Transfer from General Fund - see above in the General Fu	und section.								
<b>Expenditures</b> Amendment for BoC approved increase to road repairs.									
STR - Repair & Maintenance Road	\$	(450,000)	\$	(51,982)	\$	(340,000)	\$	(790,000)	
Detail lines not changed		(451,964)		(121,177)		_		(451,964)	
	\$	(901,964)	\$	(173,159)	\$	(340,000)	\$	(1,241,964)	
Solid Waste Fund Expenditures									
Bulk waste usage has increased, resulting in higher than c	anticipated litter co	entrol expendi	tures.						
		(10,000)	\$	(5,421)	\$	(10,000)	\$	(20,000)	
SDW - Litter Control	\$	(10,000)						(20.000)	
SDW - Litter Control  Detail lines not changed	\$	(1,786,428)	Ψ	(420,106)	Ψ	(10,000)	Ψ	(20,000)	

# Sewer Fund

There were significant errors in the original ordinance summary of Sewer Fund activities for the budget ordinance. The summary did not accurately pick up all detailed line items in the detailed line item buget; therefore, most of the changes on the summary above are related to correcting the summarization. The only true amendment is to increase capital expenditures by \$35,000 for motive pump repairs previously approved by the BoC.

# LSS Funds

All amendments above for the LSS Funds have been previously approved by the Lakeland Board of Education.